

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Baugo Community Schools (2260)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,514,443	\$2,188,513	\$2,231,154	\$2,840,957	88%	30%	27%
	11200 Regular Programs; Middle/Junior High	\$711,384	\$822,466	\$769,384	\$941,220	32%	14%	22%
	11300 Regular Programs; High School	\$974,056	\$1,330,144	\$1,383,964	\$1,680,338	73%	26%	21%
	11430 Vocational Education; Distributive Education	\$34,683	\$53,474	\$54,038	\$57,660	66%	8%	7%
	11450 Vocational Education; Consumer and Homemaking	\$0	\$0	\$0	\$28,892	n/a	n/a	n/a
	11460 Vocational Education; Occupational Home Economics	\$40,292	\$55,716	\$56,321	\$28,612	-29%	-49%	-49%
	11590 Other Vocational Education Programs	\$0	\$7,099	\$6,034	\$4,827	n/a	-32%	-20%
	12100 2007 Account Code - Gifted and Talented	\$54,132	\$62,099	\$59,226	\$25,073	-54%	-60%	-58%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$45,678	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$191,691	\$553,994	\$574,805	\$641,934	235%	16%	12%
	12350 Physical Impairment; Homebound	\$2,067	\$2,511	\$2,454	\$6,987	238%	178%	185%
	12710 Equal Opportunity At Risk	\$101,740	\$173,465	\$123,934	\$137,918	36%	-20%	11%
	12900 Other Special Programs	\$1,306	\$0	\$0	\$26,829	> 500%	n/a	n/a
	14300 Summer School Programs; High School	\$40,989	\$17,189	\$18,764	\$32,406	-21%	89%	73%
	16100 Remediation Testing	\$47,279	\$69,488	\$80,752	\$33,695	-29%	-52%	-58%
	16200 Preventive Remediation	\$0	\$0	\$346	\$47,630	n/a	n/a	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$22,921	\$6,678	n/a	n/a	-71%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$86,594	\$98,952	\$95,199	\$114,146	32%	15%	20%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$358,654	\$647,487	\$379,121	\$339,222	-5%	-48%	-11%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$598,153	n/a	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$53,769	\$999	\$20	\$0	-100%	-100%	-100%
	22220 Library/Media Services; School Library	\$100,633	\$125,644	\$136,782	\$122,690	22%	-2%	-10%
	22230 Library/Media Services; Audiovisual	\$27,984	\$5,355	\$6,010	\$3,302	-88%	-38%	-45%
	22400 Academic Student Assessment	\$0	\$0	\$0	\$854	n/a	n/a	n/a
	24100 Office of The Principal	\$369,865	\$579,503	\$586,230	\$713,937	93%	23%	22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$67,642	\$136,859	\$83,231	\$192,408	184%	41%	131%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$25,000	\$0	\$0	\$1,860	-93%	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$6,877	\$25,877	\$32,926	\$66,009	> 500%	155%	100%
	26497 2007 Account Code - Teachers Retirement Fund	\$158,593	\$330,383	\$326,981	\$222,282	40%	-33%	-32%
Student Academic Achievement Total		\$4,969,672	\$7,287,217	\$7,030,596	\$8,962,199	80%	23%	27%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$1,813	\$363	\$9,031	n/a	398%	> 500%
	21220 Guidance Services; Counseling Services	\$92,675	\$122,814	\$114,325	\$112,313	21%	-9%	-2%
	21340 Health Services; Nurse Services	\$23,732	\$79,942	\$81,901	\$98,406	315%	23%	20%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$33	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,900	\$3,023	\$7,166	\$3,872	-34%	28%	-46%
	22130 Improvement of Instruction; Instructional Staff Training	\$16,300	\$3,658	\$2,500	\$600	-96%	-84%	-76%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$76,036	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,450	\$10,120	\$11,096	\$5,740	-45%	-43%	-48%
	23190 Board of Education; Other Governing Body Services	\$2,156	\$5,040	\$5,288	\$11,090	414%	120%	110%
	23210 Executive Administration; Office of The Superintendent	\$73,173	\$137,475	\$145,982	\$277,757	280%	102%	90%
	23220 Executive Administration; Community Relations	\$25,840	\$15,397	\$5,256	\$2,574	-90%	-83%	-51%
	23290 Executive Administration; Other Executive Administration Services	\$3,261	\$2,373	\$2,482	\$38,244	> 500%	> 500%	> 500%
	24900 Other Support Services, School Administration	\$500	\$0	\$0	\$45,967	> 500%	n/a	n/a
	25750 Personnel Services; Health Services	\$6,775	\$11,946	\$23,983	\$16,637	146%	39%	-31%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$153,566	\$153,598	\$77,864	n/a	-49%	-49%
Student Instructional Support Total		\$260,762	\$547,168	\$553,939	\$776,164	198%	42%	40%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$2,248	\$12,354	\$11,797	\$37,629	> 500%	205%	219%
	23160 Board of Education; Promotion Expenses	\$2,852	\$1,969	\$16	\$0	-100%	-100%	-100%
	23230 Executive Administration; Staff Relations and Negotiations	\$24,000	\$27,730	\$32,652	\$48,430	102%	75%	48%
	25110 Fiscal Services; Office of The Business Manager	\$14,118	\$68,208	\$69,913	\$78,583	457%	15%	12%
	25120 Fiscal Services; Service Area Direction	\$59,559	\$146,075	\$138,961	\$72,134	21%	-51%	-48%

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	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$23,127	n/a	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$22,391	\$43,674	\$70,549	\$51,527	130%	18%	-27%
	25160 Fiscal Services; Financial Accounting	\$0	\$2,097	\$0	\$15,343	n/a	> 500%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$1,720	\$9,587	\$5,680	\$6,088	254%	-37%	7%
	25192 Other Fiscal Services; Petty Cash	\$375	\$400	\$400	\$554	48%	39%	39%
	25193 Other Fiscal Services; Printed Forms	\$357	\$1,434	\$822	\$1,185	232%	-17%	44%
	25195 Other Fiscal Services; Bank Account Service Charge	\$25	\$1,243	\$1,305	\$1,539	> 500%	24%	18%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$100	n/a	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$4,644	\$2,744	\$2,906	\$3,840	-17%	40%	32%
	25890 Other Technology Services	\$0	\$0	\$0	\$7,900	n/a	n/a	n/a
	25920 Ditch Assessments	\$0	\$0	\$0	\$3,728	n/a	n/a	n/a
	25950 Other Assessments	\$350	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$34,663	\$43,279	\$43,894	\$85,228	146%	97%	94%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$702,067	\$1,172,231	\$1,283,362	\$1,138,667	62%	-3%	-11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,446	\$7,715	\$8,712	\$20,533	176%	166%	136%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$159,349	\$242,732	\$282,359	\$389,264	144%	60%	38%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,155	\$11,060	\$11,699	\$42,495	494%	284%	263%
	26700 Operation and Maintenance of Plant Services; Insurance	\$37,961	\$139,512	\$106,086	\$159,451	320%	14%	50%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$23,965	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$74,100	\$30,284	\$31,442	\$39,808	-46%	31%	27%
	27100 Student Transportation; Vehicle Operation	\$59,096	\$160,320	\$175,690	\$177,106	200%	10%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$41,411	\$54,677	\$58,998	\$78,457	89%	43%	33%
	27400 Student Transportation; Purchase of School Buses	\$48,000	\$133,000	-\$356	\$186,643	289%	40%	n/a
	27500 Student Transportation; Insurance on Buses	\$4,384	\$476	\$0	\$300	-93%	-37%	n/a
	27700 Student Transportation; Contracted Transportation Services	\$357,109	\$548,487	\$541,434	\$567,518	59%	3%	5%
	27900 Student Transportation; Other Student Transportation Services	\$11	\$0	\$0	\$461	> 500%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$20,427	\$32,034	\$32,911	\$44,318	117%	38%	35%
	31200 Food Services Operations; Food Preparation and Dispensing	\$122,927	\$187,192	\$198,713	\$256,758	109%	37%	29%
	31400 Food Services Operations; Food Purchases	\$153,891	\$182,789	\$220,097	\$251,131	63%	37%	14%
	31900 Other Food Services	\$18,178	\$15,297	\$44,024	\$16,517	-9%	8%	-62%
	33100 Community Service Operations; Direction of Community Services	\$192	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$0	\$0	\$0	\$25,942	n/a	n/a	n/a
	33400 Athletic Coaches	\$156,167	\$228,867	\$237,507	\$220,350	41%	-4%	-7%
	33940 Child Care Services	\$19,903	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$21	\$0	\$0	\$2,795	> 500%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$109,667	\$194,101	\$168,403	\$179,282	63%	-8%	6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$37,060	\$45,914	\$47,194	\$69,916	89%	52%	48%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$2,185	\$2,500	\$5,000	\$2,500	14%	0%	-50%
Overhead and Operational Total		\$2,306,009	\$3,749,982	\$3,832,171	\$4,331,113	88%	15%	13%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$148,669	\$0	\$1,550	\$0	-100%	n/a	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$15,096	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$9,228	\$43,080	\$0	\$230,846	> 500%	436%	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$434,498	\$447,523	\$230,353	n/a	-47%	-49%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$387,133	\$341,865	\$276,472	\$342,819	-11%	0%	24%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$8,171	\$18,962	\$16,365	\$51,551	> 500%	172%	215%
	51100 Debt Services; Principal on Debt; Bonds	\$110,000	\$1,572,879	\$0	\$182,721	66%	-88%	n/a
	51400 Debt Services; Principal on Debt; School Bus Loans	\$2,449	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$30,060	\$145,071	\$77,526	\$85,247	184%	-41%	10%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$68	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$945,119	\$1,556,590	\$3,312,720	\$2,446,800	159%	57%	-26%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$75,810	\$0	\$768,843	n/a	> 500%	n/a
	54200 2007 Account Code - Common School Fund	\$143,787	\$77,190	\$74,305	\$36,070	-75%	-53%	-51%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,050	\$1,750	\$4,008	n/a	282%	129%
	59200 Other Debt Services Obligations; Bank Fee	\$551	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational Total		\$1,800,330	\$4,266,996	\$4,208,211	\$4,379,257	143%	3%	4%
prorated								
	26491 2007 Account Code - PERF	\$108,704	\$109,909	\$104,392	\$88,614	-18%	-19%	-15%
	26492 2007 Account Code - Social Security	\$392,401	\$576,343	\$578,760	\$288,891	-26%	-50%	-50%
	26494 2007 Account Code - Group Insurance	\$518,990	\$1,320,939	\$1,415,595	\$722,178	39%	-45%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$3,050	\$1,210	\$21	n/a	-99%	-98%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$31,856	\$1,269,715	\$78,057	\$29,827	-6%	-98%	-62%
prorated Total		\$1,051,950	\$3,279,956	\$2,178,014	\$1,129,532	7%	-66%	-48%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,808,817	\$10,121,395	\$8,721,418	\$9,840,529	69%	-3%	13%	55.9%	52.9%	49.0%	50.3%
Student Instructional Support	\$298,636	\$641,478	\$654,738	\$825,826	177%	29%	26%	2.9%	3.4%	3.7%	4.2%
Overhead and Operational	\$2,480,939	\$4,101,451	\$4,218,564	\$4,532,653	83%	11%	7%	23.9%	21.4%	23.7%	23.2%
Nonoperational	\$1,800,330	\$4,266,996	\$4,208,211	\$4,379,257	143%	3%	4%	17.3%	22.3%	23.6%	22.4%
Grand Total	\$10,388,722	\$19,131,319	\$17,802,932	\$19,578,265	88%	2%	10%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	58.8%	56.3%	52.7%	54.5%